Bombay Gazette.

Wednesday, July 24, 1816.

Volume 27.] [Number 1364.

In the Goods of NARROTUMDASS VERJEE late of Bombay Hindu Inhabitant deceased.

APPLICATION having been made to the Hon'ble the Court of the Recorder of Bombay for Letters of administration in the above Goods being committed to LUXEMEBOY, the widow of the said deceased, all persons concerned in the said Estate are hereby apprized thereof. Dated the 24th July 1816 BROWNE,

PROCTOR

PURSUANT to a Decree of the Honorable the Court of the Recorder of Bombay made in a cause wherein "FRANCIS WARDEN & HENRY SHANK Esquires, are Complainants, on behalf of themselves and all other the Creditors of ARDESIER DADY Parsee, late of Bombay deceased, and CURSETJEE ARDESIER and others are Defendants." The Creditors of the said ARDASIER DADY, (who died on or about the 29th day of June 1810) residing within the limits of the East India Company's exclusive trade are to come in and prove their debts before EDWARD WILLIAM HUNT Esquire the Master of the said Court at his chambers, situate in Forbes-street within the Town Walls of Bombay, on or before the 1st day of January next; and such of the Creditors, of the said ARDASIER DADY as are residing in parts without the said limits of the said Company's exclusive trade are to come in and prove their debts before the said Master at the place aforesaid on or before the 1st day of July in the year of Christ 1818, in default whereof they will be peremptorily excluded the benefit of the said Decree.

HUNGERFORD,
Solicitor for Complts.

Bombay, 22d July 1816.

જાહેર ખબર.

શ્રી મુમ્બઇના નામદાર રીકારડર કોરટે કીકરી કરી આપીછે તેમજે કુલશીલા વારકીન લાખ કોલ્ર નાણ હેનરી શેક લાખ કોલ્ર ઉઘાડેથો. પોતાની તરફથી તથા બીજા લેણાવાલાઓની તરફથી કરીમાદી ઓથી ઇની મરનાર શેઠ મરદેશર ઘણી નાણ મીલાખો ઉપર* જે મરદેશર દાદી નાણ [૨૯] મી જુન શને [૧૮૧૦] અંગરેજીના વરશમાં ગુજરી ગી આ તે* ઉપરનીના લેણાં વાલા વો નામદાર કંમપનીની શરફદ મજે રેહ્છે તેપણી પોતાનુલેણું ઇકવરડ ઉલીઉમ્હંટ લાખ કોલ્ર જે કોરટના આશતરછે તેની આ જીલા પરબશ ઇશટરીટ મધે છે. તેજ કચેરીની મેરાશે અજને ખરું કરે નાણ [illegible]

BIRTHS.—On the 17th Instant, the Lady of J. H Pelly, Esq. of a Son.

On Thursday the 18th Instant, the Lady of Lieu. Colonel Mignan of a Son

NAUTICAL CHRONICLE & NAVAL REPORT.

BOMBAY.

ARRIVED.—July 17th, The H. C. Cruizer Prince of Wales, Lieut. C. J. Mallard, from China.—Do. 18th, Ship Providence, Free Trader Captain William Green, from England.

SAILED.—July 21st, American Ship Fawn, Commander William Austin, to Madras and Calcutta.—Do. 22d, The H. C. Cruizer Psyche, Lieut. F. Faithful, to Mocha.—Do. 22d, Ship Charlotte, Captain P. Brown, to China.—Do. 22d, Ship Maria, Captain Robert Grover, to Batavia

The Gazette.

WEDNESDAY, 24, JULY 1816.

We have much pleasure in being able, thro' the great kindness of a most obliging friend, to publish, in our paper, of to-day, the interesting debate which took place, in the House of Commons, on the 18th of March, upon Mr. Vansittart's proposition for the continuance of the property tax.

We published, on Friday Evening, an Extra Gazette in which we gave the sentiments of the Editor of the Times, on the result of that debate—in doing so however we do not wish to be understood as adopting his notions; we, in truth differ, in opinion, materially with him, since we are strongly inclined to think it would have been an act of wisdom to have continued the tax, in a modified way, for two years more; and of this we feel thoroughly sensible, that a more upright, or a more conscientious man does not exist than Mr. Vansittart. That he himself, abstracted from every party consideration, deemed it the wisest measure for England, under its present circumstances, to adopt, is what we are perfectly assured of, so complete is our confidence in his personal integrity. On noticing those however who supported him, either by speaking or voting, it is but too evident that the sense of the country was against him, for it will be observed that the monied interest (we allude particularly to the Bankers and Citizens of London,) opposed him nearly to the full as much, as the landed interest, and Mr. Wilberforce, whose sentiments, if not oracular, are at least always deserving of the utmost attention, observed that the real question was whether the House should ease the money market, or ease the people of England. Such being the case our own opinion, as to what we previously thought distinctly right, is considerably shaken, and tho we do not exactly subscribe to the axiom that *vox populi est vox Dei*, yet we decidedly think it ought to be treated with the utmost deference and respect.

In our last we gave the whole debate which took place, upon the 4th of March, in the House of Commons on the army estimates; but as Lord Castlereaghs speech embraced the principal arguments which could be advanced in favor of them, we have contented ourselves to-day, with merely publishing from the report of the debate, in the upper House, on the same subject, the speech of the Marquis of Lansdowne.

Sir John Shelley has been returned for Lewis. G. M. Grant Esq. for Sutherlandshire, and H. F. Luttrell Esq. for Minehead.

Lord Exmouth has been appointed knight G. C. of the order of the Bath.

The *Theban* frigate had arrived in England as had also the *Mary* and *Cornwallis* private ships from Bengal. The *Sovereign*, for India, was in the Downs on the 19th of March.

Extract of a letter from St. Helena, dated 23rd March.

"The Men of War water us, & no one is allowed to go on shore without permission of the Admiral. Buonaparté, with his friends, resides at Long Wood, but is permitted to ride about the Island without any Officer attending him. I am too ill to leave the Ship, or was to have gone up to-morrow to have seen him. At present he is very indignant with the Admiral for not permitting him to send letters to his wife and the Prince Regent, without being first perused.

The late arrangements must ruin all the Shopkeepers at this place, and unless the people who live by the produce of their farms can procure grai from the Ships, as formerly, they will be very badly off."

Madras.

The Honorable Sir John Newbolt, we understand, will take his Seat as Chief Justice of the Supreme Court, at the opening of the Court, tomorrow morning. His Lordship's Patent has been received by His Majesty's Ship *Conway*.

The Honorable Company's Ships *Wexford* and *Elphinstone*, are not yet arrived, but we are happy to state that all anxiety about them has been relieved, by the arrival of His Majesty's Ship *Conway*, which left them all well at Teneriffe on the 1st of April.

The Captain of the *Albuquerque* reports that the Queen of Protugal died on the 15th of April, and that the Prince Regent was to be crowned on St. John's day, the 24th of June.

[*Madras Gourier.—July 9.*

English Extracts.

PARIS, MARCH 16.

The King has been pleased to reinstate the Duke of Richmond in possession of the lordship of D'Aubigny, department of the Cher, and to grant him the honours of the Louvre, which his ancestors enjoyed. In consequence, the Duchess of Richmond had the honour of resuming the stool at the grand dinner of the 1st Jan. last.

WEDNESDAY EVENING, MARCH 20.

We have received Paris Papers and Letters of Saturday last.

The sentence upon Colonel BOYER has not yet been carried into execution, and it is said that the KING's clemency will be extended to him. General LAURISTON is said to have interceded for his pardon.

The Chamber of Deputies is still occupied in discussing the Budget. In the Sitting of Friday last M. GANILH proposed an Income Tax of ten per cent upon all incomes above 1000 francs, above 42*l.* a year.—"Frenchmen" he said, "who are rich or easy in their circumstances, proprietors, capitallists, manufacturers, merchants or artists will willingly make a sacrifice of a tenth of their revenues. The KING has given up a third of his civil list, and the example of our King has always been the guide of Frenchmen. This tax will be collected upon the declarations of those who contribute to it, but guaranteed by large penalties in case of false declarations. The utility of this tax upon income has been acknowledged in England; it has met with the approbation of both parties, and if its suppression be desired it is still allowed that there is not in its nature a better tax."

The KING's health continues to mend.

The French Funds have fallen—they are 59f. 90c. The Bank Actions fell on Friday 8¼ per cent., from 1068¾ to 1060.

Our Private Letters from Paris of Saturday still insist that a change of Ministry is in contemplation.

Another appeal has been made to the Chamber of Accusation by Sir ROBERT WILSON, and Messrs. HUTCHINSON and BRUCE, but the decision upon it has not yet been pronounced. Their trial is expected to come on about the 5th of next month. Several British Noblemen and Gentlemen will, it is said, be requested to repair to Paris to give evidence. Among others Earl GREY is mentioned.

We have this morning Boston Papers to the 21st ult. The following are extracts:—

"BOSTON FEB. 20.

"The Minister, DON ONIS, has not left Washington in disgust, as common report has prevailed; he is now in its vicinity—he complains, and has reason to complain, that all the information in possession of the government was not communicated, and that what has been given is only a part in their possession. The remainder, which is much more important, has been withheld,

"Report states, that JOSEPH BUONAPARTE is about purchasing large estates on the River St. Lawrence, for the purpose, as it is said, of forming a French settlement."

Stocks experienced a depression this morning, in expectation of a Loan. On Friday last the 3 per Cents. were 62½ for the account, and Omnium at 19. To-day the former were at 61⅝ for the account, and Omnium at 17⅛.

BRIGHTON, MARCH 19.—Yesterday afternoon Lady WILSON had the honour of being admitted to a private audience of the PRINCE REGENT. His Royal Highness received her Ladyship's petition with the most gracious condescension and respect towards her feelings. After a short interview, Lady WILSON departed from the Pavilion with apparent melancholy dejection. The result her Ladyship has not communicated to her most intimate friend! A Messenger left the Pavilion last night, and embarked on board the *Lord Wellington* packet for Dieppe.

[*The Courier.—March*, 20.

The German papers mention the death of General Bulow, Count Von Dennewitz—a title that was confered upon him for his conduct in the memorable campaign of 1813.

The British troops, which were quartered in Genoa, have arrived in the Calabrias, where they are to remain; and this disposition of our force, particularly as a large Austrian corps still occupies the kingdom of Naples, has given rise to a number of speculations. Is an army of observation, similar to that which is stationed in France, and for similar purposes, to be maintained in the South of Italy? Or rather, is it to be kept there from an expectation of hostilities between the Russians and Turks? Though the state of the relations between those two powers is kept in obscurity, yet the belief appears to be generally prevalent on the Continent, that Russia will seize the first plausible pretext to invade the Ottoman Empire.

Letters from Madrid mention, that King Ferdinand was soon to set out for Seville to meet his intended spouse? and that the Infantes Don Carlos and Don Antonio were to proceed to Cadiz for the same purpose. Reports were also afloat, that a commotion had occurred in Valencia; and that some assassins had been taken within the King's palace, with arms upon them.

A letter received on Saturday last from Paris, says—"La Vendee is all in arms, and it is said, that the Bretonnese Confederation is vigorously renewed, and that its ramifications are very extensive. It is said, that the agents of Fouche and Maret, are the secret directors of all these movements: several persons assert that these two members of Buonaparte have found the means of organizing in Paris a very active police, the principal agents of which are protected by the Austrian Ambassador. This latter circumstance sufficiently indicates the object of Fouche and Maret. Affairs are in such a state of irritation, and the number of the discontented so considerable, that we are probably fast approaching a great catastrophe and a new Revolution.

We are sorry to learn, from an article in the Flanders mail, that the wedding dress for the Princess Charlotte of Wales is fabricating by a manufacturer at Brussels. We flattered ourselves that there was a sufficient ingenuity in

this country to please the most fastidious taste.

It appears from the papers laid before the House of Commons, that the supplies made by us to Spain, in money, arms, ammunition, and naval and military stores, from the year 1811, to the latest period the same could be made out, amounts to *four millions three hundred and fifty-seven thousand and thirty-eight pounds.*

The resignation of the Lord Chancellor is still pretty confidently spoken of, even in the ministerial circles; and that Mr. Leach, Chancellor of the Dutchy of Cornwall, will succeed to the Seals, and of course be elevated to the dignity of an English Baron.

Saturday night's gazette announces that the Prince Regent has preferred the Rev. Rowland Hill to the Rectory of Delamere, in the diocese of Chester.

The French Budget presents a total expenditure, ordinary and extraordinary, of nearly 826 millions of francs, about 34 millions and a half sterling, for the current year, and a total receipt of nearly 827, rather more than 34 millions and a half sterling. The ways and means, consist of the ordinary direct taxes upon land, personal & moveable property, doors and windows, and patents, to the amount of nearly nine millions sterling; duties on register, woods, salt, tobacco, customs, and indirect contributions to the amount of 13 millions and a half sterling: the extraordinary taxes are 50 per cent additional upon the tax on landed property, about £3 600,000 sterling; 75 per cent addition to the tax on moveable and personal property, about £900,000 sterling: 60 per cent addition to the taxes on windows & doors: 125 per cent, addition to the duty on patents, amounting to about £800,000. The ordinary expences are the Funded Debt, Annuities, and Pensions, between five and six millions sterling; Foreign Affairs, £300,000 sterling; Ministers of the Interior, £600,000: War, nearly nine millions sterling: Marine, two millions; Negociations, £500,000; the King's Civil List- £1,040,000 sterling; & the Royal Family near £340,000. The King of France's Civil List does not include the payment of the Judges, Foreign Ambassadors, &c. It is entirely for the maintenance of the personal splendour of the King, who has besides a larger revenue in domains, &c. The King's brother, his two nephews, and niece, have each about £85,000 sterling a year.

The Carlisle Election finely closed at six o'clock on Friday evening, when Sir P. Musgrave, having exhausted all his votes, declined the contest. At the final close there was a majority in favour of Mr. Curwen 86.

The question of the Clerkship of the Pleas in Ireland has been specially referred to the Commissioners for Inquiry into the Fees in the Courts of Justice.

£16,000 in our 5 per cent. stock has been this week purchased in the name of Marshal Bertrand; and a like sum on account of Cambaceres.

The following are stated to be the leading features of the will of the late Mr. Whitbread:—

To Lady Elizabeth Whitbread £900 per annum (in addition to the sum of £600 per annum by marriage-settlement, and £1000 per annum by bond,) to make up the sum £2500 per annum for life, and also the use of all furniture, plate, china, &c. in Dover-street. By virtue of a power reserved to him by marriage-settlement, of bequeathing £30,000, to children or child not succeeding to the estates thereby settled, he gives the same equally to his younger son, Samuel Charles W. and his two daughters, Elizabeth W. and Emma Laura W. with certain provisions to survivors in case any die under 21. Samuel C. has also an annuity of £500. and a sum of £5000 is directed to be invested in the names of executors, to be paid only in case of his not inheriting certain estates, in which he has a contingent interest, by the will of a Mr. Howard. The presentation to some benefices on the estate of Southillcum-Old Warden is also secured to Samuel Charles, in case of his entering into Holy Orders; by a codicil, there is also left to him a further sum of 1000 guineas, and the selection of three horses. To the daughters £300 per annum each, on attaining 19. All freehold and personal estates (excepting the breweries &c. of which terms of partnership may be completed or not, at discretion of the executors, and the estate at Southill, which is entailed) are to be sold, and form a general fund for the payment of legacies, annuities bonds, &c. and the residue is bequeathed to Wm. Henry Whitbread, the eldest son. A house in town is directed to be taken for Lady Elizabeth and her children, the rent of which is not to exceed £400 per annum; and it is recomended, that the house and grounds at Southill will be constantly kept in proper order for their occasional residence, till the eldest son arrives at 21-; £500 per annum is allowed for the education of the eldest son till he should go abroad, and then further advances, at the discretion of the executors. By his first codicil on the back of his will, apparently in his own hand, the testator declares, that, instead of the annuity mentioned in his will to his wife, only such a sum is to be given her as will make up her annuity £2500 per annum; but by a subsequent codicil, he bequeaths her, in addition to his former bequests, £1000 per annum,—The bequests to clerks servants, domestics, &c. are numerous. Mr. Abraham Harmer, £1000; Mr. Clerkson, the younger, £500: several stewards and bailiffs, £200 each, and annuities of £75, which are continued to the wives of some, and daughters of others, in case of surviving them. The tenement and garden of John Thompson directed to be kept in repair for him during his life, and a provision is made for his maintenance, and food for the horse he has been accustomed to ride, and, if the horse survives his master, he is to be shot; also of two servants to wait upon him, and, after his death they have each an annuity of £25. One codicil (the 10th) runs nearly in these words:—Fearing I have omitted, in my will and former codicils, to mention her name, I hereby bequeath to my cook,———, a legacy of £60, and an annuity of £50 per annum, for life; if I have left her more than this I desire the greater sum may stand; if less, I desire that it may be cancelled, and this legacy paid her. Rings are desired to be given to all friends whom Lady Elizabeth may name, but particularly to clerks.

Report states, that the expences of the establishment at St. Helena with the collateral charges of sea-guards, transports, provision and other necessary appendages, do not amount altogether to much less than £200,000 a year.

HOUSE OF COMMONS March 11th.

NAPOLEON BONAPARTE.—Lord CASTLEREAGH rose, pursuant to notice, to move for leave to bring in a bill for the better securing the person of Napoleon Bonaparte. The Noble Lord entered into a review of the situations and characters which Bonaparte had filled and borne namely, of Emperor of France, and afterwards of Elba, both of which he had forfeited. The Noble Lord said, he would not now enter into a particular detail on these heads, but put the present case on the necessity of securing the person of Bonaparte, to secure the future peace of Europe. Having stated this necessity, he wished to propose to bring in a Bill to provide for the better securing the person of Bonaparte; and to instruct those who had the custody of him in what manner they were to treat him; and here he should propose to describe him as a prisoner of war; and in this character the law of nations would instruct those who had the care of him how he was to be treated; at the same time taking care that his treatment should be as kind and liberal as circumstances would allow. The Noble Lord concluded by moving for leave to bring in two Bills, one to secure the person of Bonaparte; the other to regulate the intercourse with St. Helena. Mr. BROUGHAM did not intend to oppose the bringing in of the present bill, as now was not the time for so doing. He should reserve any observations he had to make till he saw the arrangement contained in the Noble Lord's Bill. He was one of those who thought whether Buonaparte was considered as a a sovereign prince or as a native of France and prisoner of war not claimed by that power, our Government had a right to detain him without any specific act of Parliament. —He trusted however, he would be treated with all the lenity which circumstances would allow. The time might come when it would be possible to put an end to his imprisonment, but that would be a subject for future consideration. Lord NUGENT wished to know whether Buonaparte was to be treated as a sovereign prince, or as a prisoner of war. Lord CASTLEREAGH said as a prisoner, but with respect and lenity. Gen. MATTHEW wished to ask the Noble Lord whether there was any intention on the part of this Government to keep Gen. Bertrand and the other officers who were prisoners with Buonaparte. He could not discover any right we had to keep these gallant men prisoners of war, now we were at peace with all the world. The ATTORNEY GENERAL thought the Bill sufficiently explained itself. It was entitled a Bill for the better securing the person of Napoleon Buonaparte, and alluded to no other person. The Noble Lord's motion was then put, and leave given to bring in a bill accordingly. Adjourned at nine o'clock.

[*The Hampshire Courier,—March* 18.

HOUSE OF COMMONS,—MARCH 18.

INCOME TAX.

The house having resolved itself into a committee of ways and means,

The CHANCELLOR of the EXCHEQUER rose to submit his proposition for the continuance of the property tax. When the very important and serious nature of the subject was considered, he expressed his hope that the committee would apply itself to the question with that calmness and impartiality which its importance demanded. He was now to submit for the serious and deliberate consideration of parliament his proposition for the continuance of the property tax: and as the house had already sanctioned the estimates for a considerable naval and military establishment, it was an obvious consequence that the necessary means must be allowed for the support of those establishments. It was said, the general sense of the country was strongly adverse to the continuance of this tax; but that prejudice, he was persuaded, would be removed when the subject came to be better considered. He had been told of the vast number of petitions which had come up against the measure. Still he thought it his duty to submit the question for the calm and deliberate consideration of parliament, and by its judgment he would abide. The petitions contained only the sentiments of a very small proportion of the people. (*Hear, hear, hear*). It could not be contended that the signatures to those petitions contained a very great proportion of the whole population of the country. (*Hear, hear*). But even if a much greater number had petitioned against the measure, he should still consider it his duty to submit it to the consideration of the house, and to give parliament an opportunity of judging of its propriety, by laying before them the grounds upon which he thought it fitting to make the proposition. The petitioners had only attended to the pressure upon themselves, which they were naturally anxious to remove, because they thought it no longer necessary. But he was persuaded that such would not have been their judgment, if they had an opportunity of being fully acquainted with the whole matter, and of deliberating calmly and impartially upon the subject. He was the more convinced that the petitioners had not understood the subject, and had never coolly and impartially considered it, when he observed that almost all of these petitions contained the unfounded allegation that the government and parliament stood pledged that the tax should cease with the war. In the petition which had been last presented (the London petition), signed, he admitted, by a great number of persons of the highest respectability, the same allegation was strongly put forward. But if the petition had been agreed to upon the grounds and arguments stated by the worthy baronet (Sir William Curtis), he should certainly consider it as any thing rather than the calm and deliberate judgment of the bankers, merchants, and traders of the city of London. The worthy baronet said, that the tax originated in a meeting of merchants, bankers, & others, in London; and that it was thereupon adopted by Mr. Pitt, with a distinct pledge that it should not be continued after the conclusion of a general peace. That was the argument of the worthy baronet; and if the petition rested on that, they would presently see how that matter really stood. In the year 1798, in consequence of the alarming state of public credit, a meeting was held in the city of London, and there a great sum was subscribed by several very respectable individuals by way of war contribution. Mr. Pitt had, however, previously determined to relieve in some measure the pressure on the funds by the aid and contribution tax, which was called also by the name of the triple assessment tax. This he afterwards changed into the far less burthensome and less objectionable measure, the income tax: but, instead of giving any pledge that the tax should cease with the war, he distinctly stated that it should be continued during one year of peace for every year of war. For instance, if the war continued three years, then the tax was to remain for three years of peace. Mr. Pitt not only did not propose that it should cease with the war, but a proportion of the interest and sinking fund of loans was charged upon it longer than its produce in one year. Suppose the interest and sinking fund four millions and a half, and the sum borrowed 20 millions, the interest & sinking fund proportioned to 15 millions was to be charged on the income tax. The consequence of this system, which completely contradicted the argument of the worthy baronet, was, that the income tax was pledged to the public creditor during eight years of peace: so that it was perfectly clear, that when the income tax originated it was not in contemplation that it must cease with the war. At the peace of Amiens, however, the tax was set aside by Lord Sidmouth; but that was done by imposing a large mass of permanent taxes, amounting to no less than 5 millions a year. On the renewal of the war, Lord Sidmouth proposed the property tax, which was adopted but no pledge whatever was given that it should immediately cease with the war. In this situation the matter stood when a considerable addition was made to the amount of the tax by Lord Henry Petty, then Chancellor of the Exchequer. From the necessity of the occasion the tax was at that time raised from 6½ to 10 percent, and the financial plan was submitted to parliament which he had occasion to refer to on a late subject. What he had then said had been much misapprehended, and consequently misrepresented. What he had stated was, that the plan in question was so constructed as to render it necessary, in certain events, that the tax should not cease with the war. This had been commented on in another place, as if he had represented that the noble lord then at the head of the treasury, and the Chancellor of the Exchequer, had expressed a wish that the tax should be continued during peace. He had never said so. He had only said that they had considered it merely as a question of expediency, and not a question of good faith; and had never conceived that parliament was pledged to put an end to the tax with the war. In the manner in which he had alluded to that plan, he had expressed himself with all those feelings of respect and regard which he ever ought to entertain towards them; but he must not lose the benefit of their high authority to show that no distinct pledge was given that the tax should cease with the war. In the development of that plan it was expressly stated that it might be expected to cease within a very short time after the conclusion of peace. This was not the language of one who meant to convey a pledge that the tax should at all events cease with the war. If such had been the meaning of those noble persons, would they not have distinctly stated that the property was not to be pledged at all to the public creditor? But they spoke of it as a mere question of discretion. In the series of papers then laid on the table, marked [2], it would appear that it was contemplated that the tax might be pledged for large sums. He was able to go somewhat further, and show from a reported speech made by the then Chancellor of the Exchequer, in reply to some observations offered by the right hon. the Treasurer of the Navy, that the plan of finance then proposed expressly contemplated the possibility of the tax existing in peace. The noble lord (Lord Henry Petty) had then said, "that he made no pledge of his own opinion respecting the permanency of the taxes in time of peace."

Mr. BARING rose to order. He insisted that it was extremely irregular to read a passage of a reported account of a speech in parliament.—(*Order order.*)

The CHANCELLOR of the EXCHEQUER answered, that a speech of his own had been quoted and commented on in another place.—(*Hear, hear, from the ministers.*)

Mr. CALCRAFT observed, that there was a great difference between quoting an unauthorised report, and a speech which had been corrected and published under the eye of the right hon. gentleman.

Mr. ROSE observed, that nothing was more common than to refer to a member's speech delivered on a former occasion; but if the hon. gentlemen would prefer an oral recollection of what passed on that occasion, to a written account of it, he would tell it them from his own memory. (*Hear, hear, and a laugh.*)

The CHANCELLOR of the EXCHEQUER continued, and remarked, that the speech which had in another house been quoted as his, had been published without his authority. He would, however, with the permission of the house, go on to state what had been the opinion of the Chancellor of the Exchequer at the period before referred to. (*Read read.*) The noble lord had said, that "if he were disposed to hazard an opinion as to the expediency of continuing the property tax after a peace, it was his opinion that it was desirable to retain a small portion of that duty, as less burthensome than some of the war taxes. The propriety of continuing or repealing it would be regulated, however, not by his own opinion, but by the public opinion and feeling." (*Hear, hear, from the opposition.*) His (the Chancellor of the Exchequer's) own speech, which had been quoted, corresponded exactly in sentiment with the speech of the noble lord. He had, indeed, stated that no one had ever thought of proposing a property tax in peace, in the shape of an annual grant; but, at the same time, he had asserted that if the public under particular circumstances could be brought to consent to such a proposition, the tax might be wisely resorted to. He thought he had now completely made out his case, that in 1802 no pledge had been given that the tax might not be continued under some possible contingencies. He had shown it from written documents, and could confirm it by his own personal recollection of what then took place. He came now to the transactions of last year: and certainly he could say, that at least the circumstances of that period afforded no reasonable opportunity of making a pledge to the country. It was true that when the tax was proposed, a great many gentlemen suggested various modifications: but he had recommended to the house not to enter, at that important crisis, into minute details, expressing at the same time an opinion that the consideration of the modifications would come on better at the end of the year, when the question of renewing the tax would be discussed. That time had now arrived, and now was the opportunity for proposing and debating on the modifications. He had perhaps, detained the house somewhat too long with these preliminary remarks, but he had done so because he felt that a very strong impression prevailed out of doors that there had been a breach of a solemn pledge. Nor was it to be wondered that those who did not possess the knowledge of honourable members on this subject should be deceived, when it appeared that even hon. members themselves, with all their opportunities of accurate knowledge, had been completely mistaken. (*Hear, hear.*) It certainly was highly honourable to the national character, that the people was so acutely alive to any supposed violation of faith on the part of public men. But he must say, that, in this case, it was almost impossible that any pledge of faith could have been given. It was almost impossible, because the supposition implied, that a contract could be entered into between the people and their representative, that these same representatives should never, under any possible circumstances, reconsider whether a particular measure might not be beneficial to the people. (*Hear, hear.*) A minister must be very indiscreet and entirely unworthy of his situation, who could make such a kind of promise. But, however that might be, it was undeniable that, in the present instance, no such promise had been made. Nothing had occurred which ought to prevent either himself or any other person from proposing a renewal of the tax. No minister had ever pledged himself to its indispensible discontinuance; and Mr. Pitt, on the contrary, had gone so far as to expressly pledge its continuance. The question, therefore, of its revival, from all these circumstances, might be pronounced to be wholly open to discussion. He came now to that part of the subject which, though in some points of view not so momentous as the question of public honour involved in the supposed breach

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of faith, was however of more immediate and practical importance—and this was, the necessity of imposing this charge. Here again he was ready to meet the worthy alderman. It [illegible] had said, that the tax was brought in when public credit required it. The [illegible] one when the necessity of [illegible] was of the severest and most urgent nature. The different misfortunes which had pressed upon the country were aggravated by the loans, amounting to fifty-six millions, it might be, beyond what the money-market could bear. The depression of the funds was consequently very great—so great, that it was thought advisable to raise the supplies within the year. Now, what had been the case with respect to the two years 1814 and 1815? Exactly 100 millions had been borrowed—a sum so large, that parliament was called upon to use all its exertions in order to relieve the burthens of the money-market. There had been in fact no period when public credit more required support. At the peace of Amiens—a peace far less glorious and secure than the present—a peace which, in all its relations, was rather a contrast than a parallel with the present peace—yet even then, at the very moment of negotiating the loan, the funds were as high as 75. Gentlemen need not be told how different were the present prices; nor was it matter of surprise, when it was considered, that in the four last years no less than 165 millions had been borrowed. And here he must be allowed to say, that whatever animadversions might be made on the enormity of these loans, yet whenever he considered the astonishing series of successes and of glory which had resulted from them' he could not but esteem it the highest honour that could have befallen so humble an individual as himself, that he had been the instrument of proposing such a plan of finance to the parliament. The effect of the measures which had been carried through that house had been felt through all the operations of the war. No service had been delayed for want of adequate pecuniary means,—no success had been checked in its career for want of the efficient supply of proportionate resources. Large, indeed, our expenditure had been, but there had been no waste, and that had been found to be the truest economy, which, by expending in proportion to the occasion, produced results proportionate to the expense. *(Hear, hear.)* He was aware that there was another species of economy likely to be recommended and enforced by the honorable gentlemen opposite: all he would say on that subject at present was, let gentlemen wait till the proper opportunity and proper documents came before them. He would merely add, that he himself anticipated a considerable reduction in several branches of public expenditure. An hon. bart had proposed four alternatives for the property tax—all, however, founded on the principle of borrowing instead of raising money. He strongly objected to this principle, because, as he had already shown, the money-market should be relieved, not burthened. There was a time when the very idea of a loan in a period of peace would have excited general alarm. The institution of the sinking fund had served to relieve much of these fears; and when the system of credit shall have become improved, a loan may be resorted to—but the loan must follow, not precede, the improvement of this credit. He had heard indeed that it had been said, that a small loan would give animation to the money-market. Now though he was inclined to respect the opinions of practical men, whose experience he had generally found very safe to rely upon in all practical matters; yet there was something so paradoxical in this assertion, that he could not subscribe to it, notwithstanding all his respect for the quarter from which it came. Though he had no doubt that the assertors of this opinion believed themselves to be perfectly disinterested in the advice which they gave, yet it was not easy to acquit them of some sort of bias. Some latent motive, unknown even to themselves, might be created by the difference between paying 5 per cent, out of their income, and adding 20 per cent, to it. On a former occasion he had illustrated the advantage of taxation over borrowing, by supposing the [illegible] instance of a miraculous shower of gold *(laughter)*, by which every man might have a guinea in his pocket. In this case no man would, from the possession of a single guinea, be the more able to pay a debt of 10l. No man, in fact, would derive any serious or permanent advantage from such an acquisition. On the other hand, let the collected mass of these individual guineas come into the hands of the Chancellor of the Exchequer, and then pass through the different channels of the bank, and the country banks, into the hands of those who most want it, it would thus become an active productive capital to the nation. Agriculture and commerce would be encouraged, and the system of money-speculations would revive and flourish. Every gentleman must, he believed, see the applicability of this illustration: every one must see that the principle of it had been the cause that, under all its difficulties, the country had not been irrecoverably depressed—that in fact its resources had accumulated, and that the largest loans and most extensive expenditure had only deranged & could not destroy, the financial means of the nation. He was unwilling in the present stage to trouble the committee by entering into particulars, but he trusted he had proved that no other tax could raise the large sum required [illegible] property tax. And [illegible] had listened [illegible] equality and equity [illegible]

hear, hear from the opposition side),—he meant compared with the circumstances of the individual and the weight of other taxes; those upon articles of consumption bore with a very unequal pressure, not being in proportion to the resources, but to the expenditure of the individual, which a thousand circumstances might affect. In the course of the last session, with a view to provide a substitute for the tax in question he had suggested the adoption of various others: to the nature of them he need not now refer, but he was willing to submit the property tax to be tried by that criterion. Those substitutes were selected by him after the fullest consideration; and the general sentiment in the house and the country seemed to be, that they would be much more burthensone and injurious than the impost they were chosen to succeed. Previous to the meeting of parliament he had received many suggestions from different quarters as to the modes of regulating parts of this measure, and among them there certainly was shown a disposition to exempt from the operation of the bill all profits derived from industry. He was ready to allow, that could this object be fairly accomplished, some advantages might result; but, in the first place, the landed interest would then have a right to complain that the whole mass of commercial property was exempted from all payment. The committee was also aware that a question of delicacy existed with respect to money in the funds, and it had been uniformly contended by Mr. Pitt that that species of property could not justly be subjected to taxation, if all other sources of emolument were not also rendered liable. Then indeed, a real question of a breach of public faith would arise, for in every loan act a distinct clause was inserted, providing that the dividend of the loan should never be subject to taxation. If it were the pleasure of the house to entertain the bill in the first instance, he thought that means might be found in its progress to remove & weaken the major part of the objections to it. (*Hear, hear.*) That portion of the tax raised upon money in the funds, deducted by the officers appointed to pay dividends, was the most perfect machine that could be devised: neither more nor less than the fair amount was retained without the possibility of evasion or overcharge. He admitted that in that part of the measure which related to incomes derived from industry there were considerable defects; the machine here lost its simplicity and its facility. Those defects divided themselves chiefly into two great branches, distinguished in the act by schedules B. and D., the first referring to the landed, and the last to the commercial interest. Under the present peculiar circumstances of the agricultural tenants, it could not be denied that they were entitled to great relief, of which he had spoken on a former night, and the modification then noticed, he believed had given general satisfaction, as being adequate to the object. (*Hear, hear,*) He scarcely thought it necessary to re-state what he had then said; the committee was aware that the profits of the tenant had hitherto been calculated at three-fourths of the rent he paid: under the new bill these profits were only to be estimated at one third of the rent, which, besides being a great immediate reduction, would also operate much in favour of a large portion of the tenantry of the country, by bringing them within the classes entitled to abatement. The accounts upon the table showed, according to the last assessment, that the tenants of land entitled to exemption only amounted to 114,000, but by the proposed modification the number would be increased to 527,000: those not entitled to any allowance amounted to 400,000 and their number would in future be reduced to 53,000; and 42,000 tenants, who hitherto had not been permitted to make any abatement, holding farms of the yearly rent of 450*l.* would hereafter be only 6,000. Besides this relief, it was his intention to propose a diminution of the tax upon horses employed in agriculture; if the property tax should pass, he should suggest that only 7s.6d should be paid for each horse, and that all farmers occupying land of a less annual rent than 100*l.* should not be required to contribute at all. (*Hear, hear, hear*). This alteration would be a most important advantage to the western counties and to Wales. As to schedule D. he confessed that he had not been able to discover any remedy for the complaints of persons included in it: the same grievances that afflicted the tenant did not operate against the tradesman; for the tenants of land was not charged upon any return made by himself, but upon an assumed profit calculated by the amount of the rent; therefore an increase of rent, though it reduced his emoluments, compelled him, to pay a heavier contribution to the state. (*Hear.*) With respect to him therefore, it was the wish of the supporters of this measure to afford as much relief as was consistent with the nature of the case; and it was intended to give the commissioners some additional powers, to enable them to make a fair allowance, in case of unexpected and extraordinary losses on the part of the farmer. (*Hear.*) The merchant, on the other hand, could never be assessed but according to the amount of his own return, and any deficiency in his income could be stated in the return of the succeeding year. In order, however, to obviate some of the objections on this part of the question, a clause would be introduced into the new bill, under which an individual in trade might be charged according to his estimated profits of the last years, so that he would not be called upon to make a fresh return, but might pay the 5 per cent upon a sum previously stated. If the merchant submitted to this charge, of course no further inquiry would be necessary; and it was consequently in his power, by the payment of the sum he contributed last year, to avoid any painful and inconvenient disclosure. (*Hear, hear, from the opposition.*) Undoubtedly, many cases might occur where the profits had diminished, and then fresh returns would be deemed necessary; but if they had increased, no addition would be made to the assessment. It would therefore be enacted, that every person in trade not laying an appeal within a fixed period, should be charged to the amount of his previous return; if an appeal were laid his affairs must necessarily be subjected to a new examination. (*Hear, hear.*) The regulations under which this inquiry would be conducted, he hoped, would weaken the strenuous opposition made by gentlemen on the other side of the house, for it would be proposed to revive the clause of 1806, which gave the trader the liberty of being charged by referees of his own nomination; if however, he preferred to make his return to the commissioners, the investigation should not be made, as at present, by all the commissioners, but only by one of them, to be selected by ballot, or any other impartial mode, assisted by the clerk; they should receive the explanation of the party appealing being themselves distinctly-sworn to secrecy, & to destroy all memorandums or other documents that might lead to an exposure of the affairs of the merchant. The tribunal would thus consist of only two persons, and the report of the commissioner so chosen should be final. With these further, and in his opinion very material improvements he hoped that the house would not only entertain the proposition in the first instance, but, with such other amendment as its wisdom might suggest, would sanction its adoption. (*Hear.*) It might be proper to mention again what had fallen from him on a former night—that in order to give satisfaction to the public, and to set all hearts at rest as to the continuance of the tax, the time of its duration should be stated in the [illegible]able, with the addition that it was continued for the purpose of defraying the extraordinary [illegible]ges occasioned by the war in the first years of [illegible]e. The fact of the existence of those charges, he apprehended, could not now be a matter of discussion, the estimates on the table communicating the details: it there appeared that eight or nine millions would be required for the service of the present year, and four or five for the service of the next.

Mr. TIERNY asked across the table for some of the items of charge.

The CHANCELLOR of the EXCHEQUER replied, that it would be difficult for him to state the particular articles with their amounts. One charge was for repairs of the navy, which would be extensive, not only during the next, but several succeeding years; there were, beside, considerable naval expenses of other kinds. A large sum was devoted to the ordnance, and others to various military departments. If the opinion of any gentleman should depend merely upon the question whether twelve millions were necessary beyond the amount of the peace establishment, he could undertake in a very short time to satisfy him upon that point. To raise this sum was the object of the property tax, and he earnestly recommended it to the house as a measure of urgent necessity, and of great importance. He had been most anxious to render the burden as light as possible, by the introduction of practicable modifications? and he should be happy to adopt others at the suggestion of honourable gentlemen on either side of the house, if they did not diminish the amount to be produced by weakening the powers of the measure. The passing of this bill would facilitate most materially the operations of the whole financial machine of the country: while the property tax was affording a temporary supply to a temporary want, that machine, of late years much disorganized and complicated, might be put into a state of repair and activity which would facilitate the whole proceeding of the nation: with the property tax, the money market would be relieved, and he anticipated a certain, if not a rapid, improvement in the public pecuniary concerns; without it, the people would be heavily burdened in other ways, and he could foresee nothing but a long succession of difficulties and embarrassments. (*Hear, hear, hear.*) Upon this point, it was not necessary for him to enlarge, since prospects far more gloomy than any he was accustomed to paint could be drawn by gentlemen on the opposite side of the house. Some persons had required that, after the struggle, a breathing time should be allowed to the country—he only asked a breathing time to public credit, which was, in truth, almost the same thing. (*Hear,*) Although, during the last three years, a burden of 100 millions had been thrown upon the money market by repeated loans, yet he congratulated the house that it had been accompanied by no increase of taxation: that system he hoped to see continued, and he called upon the house to continue a tax calculated to raise little more than had been saved during the two last years. By the operation of the plan of finance of 1813, the public had been spared the weight of nearly nine millions of permanent taxes; yet the sinking fund had still been preserved effectual for all purposes: it could not, however, at present sustain any greater pressure, and a loan, he feared, would be attended with most detrimental consequences, more especially to the sinking fund; and for this reason the plan of the hon. bart. (Sir J. Shaw) which proposed a still further diminution of it, was least eligible, because the committee would be aware that whether the money were borrowed in the market, or taken from the sinking fund, the operation was nearly the same. The political and military glory of Great Britain had been carried to its utmost height, but it had been attended by a pressure upon her finances from which they could not be relieved without a vigorous exertion. It was true that we had gained a happy and secure peace, but we ought not to be in too great haste to enjoy its advantages; precipitation might be ruinous, while a wholesome restraint, a short delay, would enable us to render our blessings substantial and permanent. He concluded by moving a resolution for the continuance of the property tax, with the modifications noticed in the course of his speech.

The question having been put,

Mr. W. SMITH stated, that the consideration of this tax had long occupied his attention; he had not found an opportunity of addressing the house before, and wished now to deliver his sentiments on the subject. Whether in war or in peace, he had on all occasions denied his assent to this tax; and he thought the objections against it so general, as to apply to all times and all situations. Those objections were not directed against the amount alone, but against the very principle of the tax. As far as the commercial world was concerned, the great evil of the tax consisted in that inquisitorial visiting which laid open to the world, with the most ruinous effect, the exact situation of every man's affairs, however he might wish for concealment. And another important objection, hitherto little dwelt on, was the unfair manner in which incomes arising from professions were rendered subject to this tax. As to commercial men, the disquiet they must experience at having their concerns laid open to the world would be very little alleviated by any of the expedients or modifications now suggested by the right honourable gentleman opposite. It was probable that a large proportion of the commercial interest: must now be liable to heavy losses; and it followed that a trader must either pay five percent, on a supposed profit, or to go to the commissioner and confess his loss; rather than do this, numbers would pay the tax, so that it would be a tax, not on income, but on loss. It appeared that 11.000 surcharges had been made in the city of London alone during the course of the last year. It might be said that this afforded in some degree a presumption of commercial prosperity, but he thought that no such inference could be drawn. Of these 11,000 surcharges, 3,000 were set aside on appeal, after a critical examination into the appellant's circumstances, that made him a declared enemy to the tax in every shape. Seven thousand out of the 11,000 did not appeal: they probably thought it a less evil to submit to the imposition, than to expose the situation of their affairs. But, suppose that these 7,000 were surcharged justly, what a pestilential influence must the tax have produced on the morals of the country, when such a body had recourse to the most guilty evasions to avoid the assessment! The right honourable gentlemen had been acting on the old and well known principle of 'Divide et impera," for he had made concessions to the agricultural interest in the hopes of gaining their support to his cause: but he (Mr. Smith) would caution gentlemen to consider not the partial bearings, but the whole effect of the tax,; for if every man were to aid the introduction of it who was not himself immediately affected, we might very soon find the burthen effectually saddled on our backs. He would here, too, incidentally hint, that if any members from the sister kingdom were forward in support of this tax, because it did not extend to Ireland, they might prudently consider whether members here would not soon wish to extend the tax to Ireland. At all events, there was no better mode of creating ill-will between the two countries, than bringing gentlemen from the other side of the channel for the purpose of fixing such an impost on this country. But to revert to the tax itself, and to consider it according to the principles laid down by the most celebrated political economists, he would assert that there was not one page of Adam Smith on the subject of taxation, from which a direct argument might not be drawn against this impost,—whether he speaks of capital, of the effect which the accumulation of it has on national prosperity, and the consequent evil arising from its diminution; whether he weighs the ill effect of the discontent excited by an injudicious impost, or expatiates on the evil of making the credit of an individual depend on the testimony of an officer of revenue. If Adam Smith's authority were good for any thing, it would shew this tax to be in the highest degree unjust and impolitic. The right hon. gent. had asserted that it would be more inconvenient to draw the money required by means of a loan than by direct taxation. He (Mr. Smith) entirely disagreed with the right honourable gentleman on this point. If the money were drawn by a loan, that capital was advanced which was not immediately wanted; if it were raised by a tax, the money was taken indiscriminately, whether the payer wanted it or not: the tradesman who wanted the capital to carry on his business was obliged to pay into the coffers of the state, where it could be productive of no profit to him, instead of the money being advanced by an individual who could afford to lend it. But the intolerable inquisition that attended the tax: Mr. Pitt, the year before he brought it forward, spoke of the tax on property as one not recognised in this country; till that time we had taxed only visible property; and nothing but the absolute necessities of the war could afford any extenuation for the inquisition with which this impost visited the most private transactions; but yet without this inquisition the tax would be wholly inefficient. In most taxes the payer was generally repid with a profit; he advanced the tax on his goods and was more than indemnified by the higher price which those good consequently attained; but the income tax affected professiou as well as trades, and the lawyer or physician gained no more than their guinea, though equally affected with others by the operation of the tax. It had been stated that the amout of the profits made by 90,000 individuals, who were assessed to the tax at the rate of from 50*l* to 100*l*. per annum each, was 7,000,000*l* But however large this sum might appear, the individuals in questiou formed the very poorest class of society; obliged to contribute to the parish rates, though frequently themselves more in need of assistance than any who received relief. He must therefore oppose the tax in every stage. He should conclude by observing that Mr. Pitt's ability as a financier had been greatly over-rated. He as a financier, resembled Buonaparte in war; it was not how, but what he was to raise: Buonaparte never considered how, but the number of men he wished to raise: and he raised them by a conscription. Now the income tax was a conscription as vexatious and tyrannical upon property as the other was upon life and men. He was a truly great man who from small means could produce great effects; but no man had been more extravagant in his means than Mr. Pitt. Having said thus much, he forbore to enter into the detail of the tax' for this was not the proper time for doing it, and he hoped and believed that time would never arrive. The tax could never by any detail by any modification, be rendered palatable to individuals or beneficial to the public.

Mr. ROSE, amid loud cries of *question*, proceeded to defend the character of his departed friend (Mr. Pitt) from the attack that had been made upon it by the hon. gent. who had just sat down. That hon. gent. had denied Mr. Pitt's financial abilities, and, describing a test by which talents were to be tried, denied that by that test his departed friend could be considered as a great financier. (Here an evident impatience was testified by the house, and cries of *question* were redoubled.)—Mr. Rose continued. Shall an attack be permitted on the character of an individual, and shall it not be permitted to his friends to offer any defence? He was willing to adopt the test of the honourable gentleman and he was persuaded that Mr. Pitt's character would be established by the application of it beyond the reach of question or dispute. The hon. gent. had said that great abilities were proved by the accomplishment of great undertakings, through great difficulties, and with small means. Let the house look at the first period of Mr. Pitt's administration, and, considering the circumstances in which it commenced, compare them with the state of the country after two years of his exertions and services, and there could not remain a shadow of doubt of the greatness of his financial character. When he entered upon office at the end of the American war, he found public credit exceedingly depressed, the national resources in a state of great exhaustion, and the revenue of the country insufficient to defray the peace establishment, with the interest of the debt contracted in a long, extensive, and unfortunate struggle. He found it necessary to impose 950,000l. of new taxes; but by this addition, by economy, and by an improved collection of the revenue, he not only brought the annual income of the nation to meet the annual expenditure, but provided a million for the sinking fund, which he established in 1786. Before he came into office, the war expenditure exceeded the war revenue by three millions a year. What the hon. gent. had stated concerning Mr. Pitt's opinion of the property tax was founded in error, or at least was without authority. He had never called it a war tax, or declared that it could not be continued in peace. So much was his conduct opposed to such a supposition, that he had mortgaged it for 56 millions. Had the interest of this great sum not been provided for from another source by Mr. Addington, who succeeded Mr. Pitt, in 1802, it was calculated that the property tax could not have been disengaged or removed for nine years of peace. He (Mr. Rose) allowed, with an honourable alderman, the liberality of the bankers, merchants, and traders of London, in first suggesting this tax, and submitting to it with such cheerfulness; but he denied that there was any pledge given to abolish it at the end of the war. The tax produced at first 3 millions, which they raised to 6. The right honourable gentleman proceeded at considerable length to show the propriety and necessity of continuing this tax as proposed by the Chancellor of the Exchequer; but the noise was so great in the house, and the cries of *question* were so incessantly repeated, that what he said could not be distinctly collected in the gallery.

Mr. WHITSHED KEENE made a few observations hostile to the tax.

Mr. HART DAVIS said he had always considered this not as a peace measure of finance, but merely to wind up the expences of the war. He wished to put one question to his right hon. friend (the Chancellor of the Exchequer), whether it was meant to charge the landlord with property tax in the event of the farmer being unable to pay his rent. It was a tax, he would maintain, that did not immediately affect the poor, except only as diminishing the means of the opulent to employ them. (*Cries of hear, hear, from the other side*). He thought his Majesty's minions (this misnomer occasioned shouts of laughter), he meant ministers, had acted wisely in proposing this tax, which would give them time to investigate the financial state of the country; and by preventing the necessity of a loan, would allow the sinking fund to operate without counter-action.

The CHANCELLOR of the EXCHEQUER, in reply, said that if the plan were submitted, he meant to suggest a measure for affording relief to landlords in the situation supposed by the honourable gentleman.

Mr. BARING rose amidst loud calls for the question He observed that a right hon. gent (Mr. Rose) was too general a panegyrist of all taxes and tax-gatherers to require much attention. He would maintain, that the Chancellor of the Exchequer had not pledged himself in his speech, to discontinue the proposed tax at the end of two years. The right honourable gentleman's language as to this point, reminded him of the story of the King of France and his *perruque* of the

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constitution, which the caricature represented him as displaying when there was any danger. Unlike manner the right hon. Gent., when he thought his tax might prove unpalatable to some of his friends put up the *Parapluie of* ridicule being meant to be continued for two years. He was firmly convinced, however, that the country never would get rid of it so long as the ministers could shew the tail of the war accounts. Their real object was to get the principle of the measure established in time of peace. If once an income tax was established in peace, none of us would ever see any relief from it. Every one who dreaded the extravagance of government, must fear the tax would be employed in supporting wasteful establishments, and only by getting rid of it should we get rid of those establishments The Chancellor of the Exchequer had compared the situation of the country now to what it was in 1797, in point of distress; but there was no analogy whatever. In 1797 there was a poor exchequer, and a rich country; the case now was absolutely reversed-we had a poor country, and a rich exchequer. It was the country that required relief at the present moment; and its distress was not to be met by taking more money out of the pockets of the people. He must beg leave to say a few words as to the measure of a loan. He saw no particular pressure on the funds at present; on the contrary, they had been gradually improving. The real cause of the pressure on the stock market was the shrinking of the property of the country, for every man, feeling his property depreciated, and not being able to bring his commodities to a good market, was compelled to sell out his stock. The chancellor of the Exchequer had thought proper to ascribe to him and some other gentlemen an interest in raising the supplies by means of loan. He repelled the imputation of any such selfish views; and thought that the Chancellor of the Exchequer might raise all he wanted by Exchequer bills, which might constitute a floating debt that might be funded when the stocks were more favourable for a loan. He denied that the right Hon. Gent. had shown any financial necessity for the measure: he would assert, that six hundred thousand pounds, or at most a million, taken from the sinking fund, would be quite sufficient to cover the interest of such a loan. Why then, resort to a measure that was odious and detestable to the whole country? What impression would it make if the house supported ministers in leading a deaf ear to their petitions?.

Lord CASTLEREAGH rose, and observed that he was aware of the anxiety of the house to come to the question, but he owed it to that house and to the country to state the reason why ministers pursued the course which they now proposed. Nothing surely but a strong conviction of its being their bounden duty to propose this measure could induce them to risk the favour of the people, and to thwart the natural desire of the country to receive the greatest possible relief from the remission of taxes. Certain, however, he was that ministers would turn their back on their duty, if they shrunk from what appeared to them dictated by the real interest of the country. He was surprised at the pack with all possible deference of the petitions which had been presented to the house: but he trusted no one would say, that the deliberative functions of Parliament were so extinguished by them as that the house should be obliged to look beyond their own walls for the purposes of legislation. He did not believe, however, that the good sense for which the people of England were conspicuous, would desert them on this occasion; for he must say, that if they shrunk from this measure, they would turn their back on that financial policy which had carried them through all the difficulties of a protracted contest. To say that all the meetings that had taken place could have been against the property tax, appeared to him quite unfounded. They had met in many places with other feelings and other objects, which were quite repugnant to the general interests of the country. He recollected one instance, where a learned gentleman opposite and some of his friends were present, but could not obtain a hearing, where the sentiments of the meeting were against any thing but the property tax. True it was, that many respectable petitions had been presented; but he did not see that one fourth of the counties in Great Britain, had petitioned against it. With respect to commercial towns, he was satisfied that the sentiments of their inhabitants generally would not be found hostile to the measure. It was worth remark, that one third of the petitions, which were about 400 in all, came from two counties alone, Devonshire and Middlesex, and many of them were from particular parishes. When he recollected the favour with which the repeal of all taxes was naturally received, when he considered the great influence of gentlemen on the other side in giving a tone to the country by their speeches and local influence, knowing also the latitude they had given themselves in their declamations, both against the establishments generally and this tax, by which they had endeavoured to establish that a deliberate breach of faith was intended to the people, he was rather astonished that the petitions were so few *(hear hear, laughter)*, than surprised at the number. He did not wish to deny that there had been a strong impression on the country that the tax would be discontinued in time of peace; but he would continue to assert, that the political friends of Lord Grenville and Lord H. Petty were not justified in bringing a charge of breach of faith against ministers, when those ministers would in peace, and the war lasted to the present period, have been liable, if not in intention at least, by the effect of their plan of finance to a similar charge. Here the noble lord repeated his former attempts to shew that Lord H. Petty's plan of finance would have mortgaged the war taxes, and particularly the property tax *in* time of peace. It was, he would assert, a delusion to state that any breach of faith was intended. The real question was as to the degree of relief which the house could give the country. If they gave it too much relief at present, they would break down its financial strength and credit. The noble lord here gave a detail of what appeared to him to be the financial state of the country, and contended, that unless 6,000 000*l.* were raised by this tax, it would be necessary to resort to loans year after year, even in time of peace, which would have the most pernicious effect on our finances. An honourable gentleman had proposed to take relief from the sinking fund, as if it had arrived at a magnitude sufficient to supply our wants, and as if we could safely put our hands into that sacred depository. Its present amount was about 11,200,000*l.*; but if we borrowed to the amount of 12,000,000*l.* this year, paying the interest of the loan from the sinking fund, no progress would be made in the reduction of our debt even in peace: and in case of new wars, we should be incapable of making any effort. He begged the house not to push the principle of indulgence and remission of taxes so far as that the people would not thank them in the long run. It was on this ground he put it to the good sense and spirit of the nation, whether they would shrink from exertion, and turn their backs on themselves, *(laughter)* and on those principles which had always presided over their financial affairs.

Mr, BROUGHAM said, that the noble Lord had stated that he had attended the Westminster meeting to speak against the income tax; and the noble lord seemed to intimate, that so fond were the Freeholders of that tax, that they would not hear him. The fact was that he went to that meeting as a spectator merely; (hear, hear, and laughter); in no other capacity had he a right to attend it, not being a housekeeper of Westminster. He must also add, that he left the Hustings before any observations were made either on his hon. Friends or himself, though all that was said of himself individually was that he was a lawyer. If he had anticipated that any attack, would have been made on his hon. Friend's not being a householder himself, he should have suggested to some of his hon. Friends who were with him, what would have been a complete and ample refutation of the charges then made. And with regard to the vain and futile attempt of the noble lord to divert the attention of the independent part of the house from the real merits of the question by an attack on a former administration; in answer to this, he would appeal to the mind of parliament itself, expressed in its own acts. He could not for any pledge, which any set of ministers might be said to have forfieted, but it was a very different thing to speak of the breach of a parliamentary pledge. Should the resolution pass, which he did not anticipate, he should have an opportunity of discussing other parts of the question: but in the mean time he should quote the parliamentary pledge. Here the hon, member concluded with reading the 24th section of what he called the interminable act, which established the income tax, enacting the said tax should continue during the war, and until the 4th of April next after the conclusion of peace, and no longer: (Cries of hear, hear.)

Mr. WILBERFORCE contended, that looking to the feelings of the country at the present moment, they should have relief. He was convinced that, at the end of two years, ministers would find arguments equally strong as now in support of the tax. It was only by a thorough review of the whole expenditure of the country that any good could be effected. The question was, whether we should ease the money market, or ease the people of England; and considering the expression of their feelings which the house had witnessed, he thought there could be no difficulty in answering that question. As soon as Mr. WILBERFORCE had sat down, the cry of question became general, and the house divided.

For the continuation of the tax 201
Against it 238

Majority 37

The declaration of members was received with long and reiterated shouts of congratulation, which pierced all the avenues of the house, and were audible at a great distance. Strangers were excluded for some time by this expression of the tumultuous feelings of the majority.

When the general cheering had subsided, and the gallery was reopened, we found Mr. BENNETT moving for the production of several papers relative to the commissariat department

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The report of the committee of supply on the Prince Regent's message with respect to the marriage of the princess Charlotte was received, and the resolutions read a second time. A bill was ordered to be brought in conformably.

The committee of the state of the national agriculture was postponed till thursday next.

Mr. LUSHINGTON brought in the American commercial convention bill, which was read a first time, and ordered to be printed.

Buonapartes detention bill was read a second time, and ordered to be committed this day.

On the question of the second reading of the St. Helenaintercourse bill, Mr. LOCKHART observed, that he understood Buonaparte possessed considerable property when he came on board the Northumberland; he wished to know what steps had been taken for the future application of those funds.

Mr. LUSHINGTON (Lord Castlereagh and the Chancellor of the Exchequer being absent.) observed, that he was unable to give any answer to the question of the hon, member, but some information would probably be communicated to morrow.

The other orders of the day were then disposed of and the house adjourned at half past one o'clock.

The Times March 19.

HOUSE OF LORDS.—MARCH 15TH.

PEACE ESTABLISHMENT.

The order of the day having been read,

The Marquis of LANSDOWNE said, that if any apology were necessary for calling the attention of the House to the enormous amount of the proposed peace establishment, it would be supplied by the numerous petitions laid upon the table, calling upon Parliament to retrench the public expenditure and to lessen the burthens of the people. The pledge given by the Prince Regent and recognised by his Ministers at the opening of the session was yet unredeemed: not a single plan of reduction had yet been produced, and the estimates before the House, on the contrary, evinced a habitual disposition to extravagant disbursement for the support of an extended military system, which it was the duty of Parliament to control. He begged it, in the first instance, to be understood, that though he objected to the large amount of the estimates upon the table, and trusted that their Lordships would refuse to give them sanction: it was not to be expected that he should propose others to be adopted in their place. He was conscious of being unequal to the task on many accounts; and none of their Lordships could be competent to it without official information, of which they were yet deprived: but this deficiency did not preclude them from the discharge of a public duty, in scrutinizing with the utmost nicety every part of the excessive proposition, in rejecting the estimates, and in addressing the Crown: that others, more consistent with the Constitution, more suited to the state of public affairs, and more conformable to the condition of the people, should be submitted to the Legislature. In order more completely to carry conviction with his argument, it would be necessary for him to pursue a course that had been deprecated in another place, viz. to refer to the experience of the past, and to draw a comparison between the estimates now offered, and those produced at former periods. In truth, no other principle of judgment could be found upon subjects of this nature, although certain allowances were indisputably warranted by the differences of existing circumstances. Upon this principle Parliament had at times acted, and it had been recognised at a period no further distant than the administration of Mr. Pitt. At the conclusion of the American war in 1788, a committee was appointed to consider of the establishment for the peace; and in recommending the estimates to Parliament, the foundation of them was expressly stated to be the estimates adopted in 1763, at the termination of Lord Chatham's war. It would probably be said by Ministers, that on considering pecuniary transactions, the change that had taken place of late years in the value of money ought not to be forgotten; but the House would not fail to observe the contradiction on the part of those who now employed this argument, and yet maintained, only a short time ago, that though the price of some articles had increased, that of others had diminished, and, upon the whole, that little or no depreciation in the in the currency could be observed. Whatever might be the fact as to money, as to men there could be no fallacy, for the numbers employed at former times in various stations spoke for themselves. In the outset, he begged leave to lay out of the question the 30,000 men employed in France for a special purpose which had already received the sanction of Parliament: that force, he was ready to admit, we were bound to maintain, but only for the purpose of preserving that balance of power in Europe, for which this country had made so many sacrifices, and for which it was now contended that Great Britain was also to keep up an enormous standing army at home. He must remark, however, that the number much exceeded that which the illustrious Monarch, the great master of continental policy, King William, had required for the same purpose, and which Parliament had refused. After the peace of Ryswick in 1697, when Louis was at the height of his power, and when the appearance of the Continent was most unfavourable to its own independence and to the interests of this country, King William asked for 24,000 men, to maintain the balance of power in Europe, and only 7,000 were granted by his Parliament. At the present moment however, Ministers required 6,000 more troops than had been thought necessary in 1697. In viewing the colonial possessions of Great Britain, in which troops were to be stationed, that which first claimed attention was the enormous Empire of India, upon which he was the more inclined to make a few remarks as it had been hitherto passed over in silence. It was asserted by Ministers, that we were bound by contract with the East India Company to maintain a force of 20,000 in their dominions: but all who referred to the Act renewing the Charter of the Company would find, not that the Government was bound to keep in India a body of not less than 20,000 men, but that that number was the full extent, under any circumstances, the Company could demand. A reference to history shewed that the number of troops now thought necessary in India, in times of tranquility, was greater than had been required during the time of intestine revolution and external war. In the year 1793, the Marquis Cornwallis triumphantly concluded three successive years of determined hostility with an army of only fifteen thousand men.—It was not unworthy of remark, that the troops now proposed to be stationed in the dependencies of India, such as the Cape of Good Hope, the Mauritius, and Ceylon, exceeded the number the original possessors of them had ever thought it right to place there. Dismissing the subject of India, the point next in importance was the Mediterranean, and particularly the highly honourable possesion of Gibraltar; the garrison there was to be composed of 4000 men out of the 99,000 or 111,000 (for there was an apparent difference in some of the estimates) stated in the papers upon the table.

The Earl of LIVERPOOL observed across the table, that the discordance arose from making the calculation inclusive or exclusive of the officers; the difference was about one-eighth, the 99,000 being merely rank and file, and the 111,000 rank and file with their officers. The 99,000 were not to be considered an effective force, but as an establishment.

The Marquis of LANSDOWNE resumed. With regard to Gibraltar, in 1763 the number of troops proposed for it were 2,700, including officers; but now, that garrison should be formed on more economical principles, as the Spanish lines were destroyed, for the additional security of that fortress. Indeed, the present Spanish Government (and happily for mankind it was so) was incapable of undertaking any effectual operation in any part of the world! (*Hear hear.*) The proposed establishments of Malta and the Ionian Isles, particularly the latter, were too large; the latter were consigned to our protection, as a naval power, and principally with a view to their legislation, but the way to protect that, was not by strong military force; the only object soldiery could be wanted there for, was to cause the Government to be duly respected, for which a comparatively small number would suffice. He next passed to the establishments proposed for the West India Colonies which, compared with the accounts settled in 1766, for those possessions, was unnecessarily and enormously large. The same might be said of Canada and Nova Scotia, which was seven times the number proposed for them in 1766, and greatly exceeded the establishment settled in the year 1792 for these countries. For the interior parts of British North America, a small force would be sufficient; the principal attention of Government should be directed to the frontiers and lakes.—The only colonial arrangement that remained to be noticed was that which regarded St. Helena; and his Lordship begged not to be understood as offering any objection to the measures adopted, as measures of general European policy. For whose advantage was Buonaparte confined there? For the advantage of all the states of Europe; and their Commissioners, with our own, were allowed to reside upon the island. But who was to defray all the heavy charges of detention? England only! In pursuance of the system now established, that whatever was burdensome and unprofitable was to fall to her share, all Europe was to reap the benefit, and England alone was to pay for it, (*hear hear.*) His Lordship then proceeded to consider the means provided for the security of Great Britain and Ireland. He had already expressed his painful conviction, that less than twenty-five thousand would not be adequate to ensure tranquillity in Ireland, and the melancholy rumours of the few last days had confirmed his opinion. Giving all due weight to the personal assurances of Ministers, it could not but be held a singular circumstance, that when the sister kingdom was thus distracted—when there was an absence of all law, and a presence of all dissatisfaction—when morality was abandoned, and the ties of society almost dissolved, no allusion had been made to this distressing subject in the speech from the throne, nor had any information been, either officially or unofficially communicated. Parliament was thus left to deliberate and to decide at its peril; it was compelled to vote the number of men demanded in the absence of knowledge; and it could not fail to strike all thinking men, that the very application of this large force would not restore peace and harmony; it was calculated to inflict new, not to heal old wounds; and the fresh animosity thus excited would render an additional force necessary and would prove a perpetual drawback on the finances and prosperity of Great Britain. Instead of removing the evils, a force was provided to subdue the spirit of the people. (*Hear.*) Which of the promises with regard to that unfortunate island had been fulfilled? The eminent statesman who effected the Union, and who considered it one of the noblest measures of his life, so esteemed it, because he conceived it would give to Ireland the benefit of British legislation; because it would remove all the evils arising from religious distinctions, from the lapse of time, and from the undue mode of collecting the revenue; but the Statute Book would be in vain searched for a fulfilment of these hopes. A philosophical writer had remarked, that the savages of Louisiana, when they wanted the fruit, cut down the tree; and such had been the conduct of Great Britain towards Ireland; to obtain an insignificant and temporary advantage, the axe had been laid to the root of the virtue and happiness of the natives of Ireland,—(*Hear.*) The remedy was apparent? delay would but increase the evil, and the postponement would bring down eternal disgrace upon every succeeding administration that refused to apply that remedy. (*Hear,*) As to the force destined to be stationed in Great Britain, the House must be aware that it was a large increase upon the establishments of 1784 & 1792. The addition beyond the force at the latter period was 8000 men, for which only two reasons had been assigned—first that 25000 men were required to recruit and succour regiments abroad; but of course this argument failed, if it could be shewn that such large foreign establishments were not necessary; next, that a certain force was required to assist in the suppression of smuggling; but such an employment of them was unconstitutional, and gave habits of wanton oppression to the soldiery, which they could not afterwards easily abandon. It was remarkable also, that the species of force to which the largest additions had been made, was precisely that which could not be applied to such a purpose—the heavy horse-guards, which, since 1792, had been raised from 784 to 1744 men; they were, besides the most expensive troops, bearing the proportion, as contrasted with dragoons of 638, compared with 482 each man; they were the least economical, and the least useful body of men in the whole army. The force proposed for guards & garrisons was likewise far too numerous, and his Lordship thought that out of the twenty-six thousand men receiving pensions, a force of eight or ten thousand men might have been procured perfectly equal to do duty at dock-yards and other public works. The marines too might have been so employed instead of incurring the charge of 15 guineas bounty to each man to induce them to enlist in the line, as had been the case with two regiments recently returned from America. One of the most striking articles in the estimates was the amount of the Staff, which now bore so large a proportion to the whole army. A most extraordinary increase would be obvious, by making a comparison between the present and former period; it had risen with rapidity to the enormous proportion of 1-17th of the pay of the whole army. There was an unprecedented increase in the expences of the Staff which, in time of peace, should be immediately reduced. In the course of thirty years it had increased in the proportion of one hundred to seventeen. He would not now enter upon the consideration of the expenditure proposed for the ordnance, barrack, and commissariat departments: though it was to such an amount as called for investigation and reduction. In looking over the detail of the papers on the table, he observed a considerable increase under the head of contingencies. He could not tell to what they referred, or what they included, and he therefore could not decide upon the policy or necessity of the different items, but he was prepared to say, that he thought, in time of peace, this head of expenditure might be very much reduced, if not entirely cut off. In time of peace every charge could be foreseen, every event anticipated and provided against, so that there could be no reason for the item of contingency. He observed, however, that there were several works and arrangements that had been begun in war, and which a state of war might justify, but that had been continued in peace, when every shadow of pretence for their continuance was destroyed. There was in the estimates the sum of 1700*l.* for a military communication across the Medway. He had inquired into the cause of incurring this expence, and what the charge meant; and had been told, that when an invasion was apprehended in the country, it was dreaded that the enemy's fleets might advance up the river, and destroy Rochester-bridge; and, to provide a communication in the event of such a calamity, this expence was providently incurred. Surely such a danger was now past; and what reason was there for continuing a charge which such danger only could justify? There were martello towers along the coast, for which considerable expences were incurred, which might now be saved. At their original erection there existed great doubts among military men concerning their necessity or utility, but now there could not be a doubt as to their complete uselessness. The Commissariat's estimate, he observed, amounted to 600,000*l.* He would not make any observations concerning it, as he was not sufficiently acquainted with its details. It was entirely a new service, it had grown up with the last war, and was before almost unknown in our army. With respect to the barracks, the sum of 500,000*l.* appeared extravagant for that department. When we had raised barracks in Great Britain and Ireland, we ought to maintain them, but no additions should be made. We should not first erect buildings of this kind for the accommodation of our army, and then keep up our army for inhabiting and repairing the building. Having gone over the chief heads of the estimates, he observed, that there was nothing in the history of the country at all similar to the policy now pursued, or the establishments to be supported. No peace establishment, as he had already shown, was at all comparable, in amount and expence, to that with which the nation was now to be burthened. Every former one sunk into insignificance before it; they became trifling and ridiculous in comparison with it. What pretence of reason could now be offered for the unparalleled increase of an army from 40 to 150,000 men? When not liable to attack from any quarter—when no danger menaced us from without—any force, beyond mere purpose of internal security, must be mischievous (*Hear, hear!*) Our greatness was not dependent on the greatness of our army—our strength was not bluin upon the number or discipline of our troops. What gave strength and dignity to a nation was expressed by a poet, who united, to great genius high poetical talent, just notions of liberty, and extensive acquaintance with affairs—

What constitutes a state?
Not high-rai-ed battlements nor labour'd mound
Thick wall or moated gate
. . . . . .
But man, high-minded man.

If this was applicable at the time it was written what should prevent its application now? All parties, Whigs and Tories, in better times, were adverse to a large standing army, though they differed as to the amount of force proper to be kept on foot. In order, therefore, to give the House an opportunity of redeeming the pledge on its part, of attending to economy and retrenchment, his Lordship observed, he should conclude with moving.—

That an humble Address be presented to the Prince Regent, expressive of the Thanks of the House, for commanding the estimates containing the amount of the intended peace establishments, to be laid before it; but stating, that their Lordships observe with concern, that these establishments exceed in amount those of any former period, and that too at a time when no danger could be apprehended from without and no attempt could arise to threaten public security, but from that discontent which unnecessary burthens to support excessive establishments, might create; and praying him that he would direct such reduction to be made in the estimates as would render them consistent with the interest of the country, and conformable with the spirit of its ancient policy.

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